

LDWSF
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US EPA CERCLA 104e Information Request Response

Site: Lower Duwamish Waterway, Seattle, Washington

Airco
7700 14th Avenue S
Seattle, Washington 981081. Respondent Information

- a. Provide the full legal name and mailing address of respondent

Linde, LLC
575 Mountain Avenue
Murray Hill, New Jersey 07974

- b. For each person answering these questions on behalf of respondent, provide full name; title; business address and business telephone number and fax machine number.

- i. Brian Thiesse
- ii. Head of US SHEQ Operations
- iii. 575 Mountain Avenue, Murray Hill, New Jersey 07974
- iv. (908) 771-1108; fax (908) 771-1203

- i. Pete Garra
- ii. Director of Real Estate
- iii. 575 Mountain Avenue, Murray Hill, New Jersey 07974
- iv. (908) 771-4573; fax (908) 771-4775

- i. Michael Kovacs
- ii. Associate Counsel – North America
- iii. 575 Mountain Avenue, Murray Hill, New Jersey 07974
- iv. (908) 771-1093; fax (908) 771-4775

- i. David Grupp
- ii. Consultant/MACTEC Consulting and Engineering



- iii. 200 American Metro Boulevard, Suite 113, Hamilton, New Jersey 08619
- iv. (609) 936-0700; fax (609) 689-2838

- c. If respondent wishes to designate an individual for all future correspondence concerning the site, please indicate here by providing that individual's name, address, telephone number and fax number.

Brian Thiesse
Linde North America, Inc.
Head of US SHEQ Operations
575 Mountain Avenue
Murray Hill, New Jersey 07974
(908) 771-1108; fax (908) 771-1203
Email: brian.thiesse@linde.com

- d. State the dates during which the respondent held any property interest at or within one-half mile of the site

Airco, now Linde Gas North America LLC, owned the property at 7700 14th Avenue S from approximately 1924 until July 30, 2004 when the property was sold to AIRGAS-NORPAC, Inc.

- e. State the dates in which respondent conducted any business activities at or within one-half mile of the Site.

Airco, now Linde Gas North America LLC, operated an acetylene manufacturing facility at 7700 14th Avenue S from approximately 1924 until July 31, 2004, when the property and operations were sold to AIRGAS-NORPAC, Inc.

- f. Describe the nature of the respondent's business activities at the Site or within one-half mile of the Site.

Airco, now Linde Gas North America LLC, operated an acetylene manufacturing facility at 7700 14th Avenue S from approximately 1924 until July 31, 2004, when the property and operations were sold to AIRGAS-NORPAC, Inc.

- g. In relation to your answer in the previous question, identify all materials used or created by your activities at the Site including raw materials, commercial products, building debris and other waste.

The acetylene gas manufacturing process includes the mixing of calcium carbide with water, which reacts to produce acetylene gas with calcium hydroxide (lime) slurry as a co-product. The acetylene gas is transferred into steel compressed gas cylinders with acetone added for product stability. The calcium hydroxide slurry is stored in one of four above ground decant tanks. Prior to use of the decant tanks the slurry was discharged to two on-site lime ponds, one of which was closed in 1950, and the second taken out of service in 1998 and closed in 2002. The calcium lime co-product is sold to a third party.

- h. If Respondent, its parent corporation, subsidiaries or other related or associated companies have filed for bankruptcy, provide: the US Bankruptcy Court in which the petition was filed; the docket number of such petition; the date the bankruptcy petition was filed; whether the petition was under Chapter 7 (liquidation), Chapter 11 (reorganization) or other provision; and a brief description of the current status of the petition.

Airco, now Linde Gas North America LLC, its parent corporation, subsidiaries, and/or other related companies have not filed for bankruptcy.

2. Site Activities and Interests

- a. Provide all documents in your possession regarding the Site, including, but not limited to, copies of deeds, sales contracts, leases, blue prints, "as-builts" and photographs. Environmental conditions of the Site includes information related to soil, sediment, water (ground and surface), and air quality, such as, but not limited to:

Documents related to site activities during Airco/BOC ownership of the property are listed in the attached List of Documents and are provided on the enclosed CD in electronic format, as well as hard copy of the documents.

- i. Any spill, leak, release or discharge of a hazardous substance, waste or material at or near the Site;

There have been no reported or documented spills, leaks, releases or discharges of hazardous substances, wastes or materials during Airco/BOC's ownership/operations at the site.

- ii. Occurrences of violations, citations, deficiencies and/or accidents concerning the Site;

There have been no reported or documented violations, deficiencies and/or accidents at the site during Airco/BOC's ownership/operations at the site, with the exception of an accidental overflow of water from a cooling tower due to a city water supply valve being accidentally left open while adding water to the tower on April 10, 2002. The overflow water filled the containment area resulting in a limited volume of water mixed with calcium carbide lime to enter a nearby storm drain. Calcium carbide lime is not a hazardous material. The Seattle Fire Department issued a Notice of Violation to cease operations at the plant until a Fire Department inspection was completed. The inspection was completed the following day and the plant was allowed to restart operations. This incident is documented in the Cooling Tower Overflow Incident Report included as document No. 1.

- iii. Remediation or removal of contaminated soils, sediments or other media at the Site; and

In January 1994, approximately 60 cubic yards of petroleum impacted soil associated with a former sealpot, was excavated and properly disposed. Post excavation soil samples were collected and analyzed. This remedial action is documented in a letter report prepared by EA Engineering, Science and Technology, and addressed to Bill Woods of BOC Gases, dated September 1994, a copy of which is included as Document No. 7.

Two former lime settling ponds have been closed at the site, one in 1950 and the second in 2002. Lime is a co-product of the acetylene production process, and is not regulated as hazardous waste. The lime pond closures are further described in 2 (b) below.

- iv. Investigations, inspections, sampling, and reports generated by Respondent and/or others regarding the Site and surrounding areas.

Reports documenting investigations, inspections and sampling are included as document nos. 5, 6, 7, 8, 23, 33, 35, 40, 43, 46, 47, 48, 59, 59 and 60, and are also included on the enclosed CD.

- b. Provide information on the condition of the site when purchased or at the beginning of the relevant time period; describe the source, volume, and content of any fill material used during the construction of the

buildings, including waterside structures, such as seawalls, wharves, docks or marine ways. Additionally describe any subsequent improvements, alterations, demolitions, or additions to the physical structures or the Site itself.

The site was purchased in 1924. A Site Plan drawing dated September 20, 1924, including revisions through 1953, indicates that there had not been any significant alterations to the site grade. This is further supported by historic Sanborn maps dating to 1929 and aerial photographs, which show no significant alterations to the site grade have occurred. Two former lime settling ponds have been closed at the site, one in 1950 and the second in 2002.

In 1950 the lime was excavated and the former pond backfilled with imported fill and paved as a parking lot. Although no documentation is available on the type of imported fill material used, in 1997 BOC Gases (successor to Airco) conducted an environmental investigation of the former lime pond to document subsurface conditions. The investigation included the excavation of test pits, advancement of soil borings, and submission of samples for laboratory analyses. Based on the results of the investigation the soil used to backfill the former lime pond is described as dark-brown to black silty sand with fragments of hardened calcium carbonate lime. Based on the analytical results no compounds were detected above Washington's Model Toxic Control Act (MTCA) reporting requirements. The Subsurface Environmental Assessment report was submitted to the Washington Department of Ecology (WDOE) in March 1998, and WDOE issued a No Further Action (NFA) letter on July 6, 1998 for the former lime pond beneath the parking lot. A copy of the March 1998 Subsurface Environmental Assessment Report prepared by Delta Environmental Consultants, Inc. and the WDOE NFA letter are provided as document nos. 42 and 48, and are also included on the enclosed CD.

In 2001/2002 the active lime settling pond at the northwest corner of the property was closed. Closure included excavation of the remaining lime and soil/lime mixture on the berms and bottom of the pond. Following excavation the pond was backfilled with clean poorly graded gravel (Type 17 aggregate). The lime pond closure, including fill documentation, is documented in the Lime Pond Closure Report prepared by EA Engineering, Science and Technology, dated February 1, 2002, is provided as document no. 47, and is also included on the enclosed CD.

The property is not located on a waterway; therefore, there are no waterside structures associated with the property.

c. *Provide information on past dredging or future planned dredging at the site.*

The property is not located on a waterway; therefore, there has been no past dredging and/or planned future dredging.

d. *Provide a brief summary of the activities conducted at the Site while under Respondent's ownership or operation. Include process diagrams or flow charts of the industrial activities conducted at the Site.*

The primary activities at the property included the production of acetylene gas. The acetylene gas manufacturing process includes the mixing of calcium carbide with water, which reacts to produce acetylene gas with calcium hydroxide (lime) slurry as a co-product. The acetylene gas is transferred into steel compressed gas cylinders with acetone added for product stability. The calcium hydroxide slurry is stored in one of four above ground decant tanks. Prior to use of the decant tanks the slurry was discharged to two on-site lime ponds, one of which was closed in 1950, and the second taken out of service in 1998 and closed in 2002. The calcium lime co-product is sold to a third party.

A copy of the acetylene manufacturing process diagram is provided as document no. 45, and is also included on the enclosed CD.

In addition to the acetylene gas manufacturing, helium filling, supply/distribution activities also took place at the property. Helium was not produced at the property. Helium was supplied to the facility via tube trailers. The tube trailers had compressors which were used to compress the helium and fill cylinders via filling manifolds.

- e. Provide all documents pertaining to sale, transfer, delivery, disposal of any hazardous substances, scrap materials and/or recyclable materials to this property.

Acetone, which was put into the acetylene gas cylinders as a stabilizing compound, was the major hazardous substance stored and used at the property. Acetone was purchased in bulk quantities and stored in a 1,500-gallon single-walled steel underground storage tank (UST) from at least 1968 until December 1998, when the UST was properly closed and removed from the property, and a 1,500 above-ground tank was installed. The UST Excavation Assessment Report, prepared by Delta Environmental Consultants, Inc., dated February 4, 2009, documents the UST closure activities and is provided as document no. 8, and is also included on the enclosed CD.

In addition to acetone small quantities of xylene paint thinner, lubricating oils and oil-based paints (approximately 50-60 gallons per year) were also used on the property.

According to internal surveys conducted by Airco/BOC, various Dangerous Waste Annual Reporting forms, and information in the site Pollution Prevention Plans, no hazardous wastes were generated, received and/or disposed at the facility; and no scrap materials and/or recyclable materials were transferred, delivered or disposed at the property. The Washington State, Department of Ecology Form 4 – Dangerous Waste Annual reports documenting no hazardous wastes were generated at the facility, for the years 1984, 1985, 1987, 1989, 1990, 1993, 1999 and 2000, are provided as document nos. 9, 10, 11, 12, 13, 14, 15 and 16, and are also included on the enclosed CD.

In July/August 1994 Airco requested and received Inactive Facility Status under the WDOE Pollution Prevention Program. Copies of Airco's request for Inactive Status with supporting documentation, and the WDOE letter verifying the Inactive Facility Status are provided as document nos. 21 and 22, and have also been provided on the enclosed CD.

- f. Provide all information on electrical equipment used at the site, including transformers or other electrical that may have contained polychlorinated biphenyls (PCBs).

To date, Linde has not located any reports/drawings documenting electrical equipment/transformers on the property that may contain PCB fluids. Review of a confidential Airco environmental survey completed by the plant manager in 1991 indicates the section identifying PCBs at the facility was "Not Applicable". A June 2004 Phase I Environmental Site Assessment report for the property, prepared by EA Engineering Science and Technology, identified two transformers on the property, both of which were located within buildings. One was located in the electrical room of the acetylene generator facility; and one in the compressor building near the front loading dock. Neither transformer was labeled regarding their PCB content. The transformer in the acetylene generator building was thought to have been over 40 years in age; and the transformer in the compressor building was thought to have been installed in the late 1970s. EA concluded that based on the ages of the transformers that they may contain PCBs. Linde has not found any documentation to suggest or document that PCB containing fluids have leaked from any electrical equipment or have been discharged at the property.

The Airco 1991 Environmental Survey and June 2004 Phase I Environmental Site Assessment Report are provided as document nos. 38 and 60, and are also included on the enclosed CD.

- g. Provide information on the type(s) of oils or fluids used for lubrication of machinery or other industrial purposes, and any other chemicals or products which are or may contain hazardous which are or were used at the Site for facility operations.

According to documentation small quantities (approximately 50-60 gallons per year) of xylene paint thinner, lubricating oils and oil-based paints were used on the property. According to a 1991 environmental survey for the facility the following lubricants were used:

- 10-50 Compressor Oil, manufactured by National Chemsearch;
- Airtool Oil #1220, manufactured by Amflo;
- GST 68 Oil manufactured by Chevron;
- Kinlube 220, manufactured by Kinney Vacuum; and
- Anderol 500, manufactured by Huls America.

The 1991 environmental survey report is provided as document no. 38, and is included on the enclosed CD.

A Hazardous Materials Inventory Table, dated January 31, 2000, from the Site's Environmental Plan is provided as document no. 51, and is included on the enclosed CD.

- h. Provide any site drainage descriptions, plans or maps that include information about storm drainage which includes, but is not limited to, above or below surface piping, ditches, catch basins, manholes, and treatment/detention or related structures including outfalls. If available, also include information about connections to sanitary sewers.

A map showing the site drainage including above/below ground piping, catch basins, outfalls and other related structures is included in the Stormwater Pollution Prevention Plan for the property, dated September 2001. A copy of the plan is included as document no. 2, and is also included on the enclosed CD.

The facility had a Stormwater Discharge Permit (S03-002919) issued by the WDOE. The discharge is to the Duwamish River.

Noncontact cooling water from the acetylene generator process did mix with stormwater from three catch basins on the southwest portion of the property, which went to a separator vault and ultimately discharged to the Duwamish River under NPDES Permit No. WA0029025. Due to process changes, by March 1994 Airco had eliminated all non-contact cooling water discharges, and requested the WDOE to terminate the NPDES permit.

- i. With respect to past site activities, please provide copies of any stormwater or drainage studies, including data from sampling conducted at the site. Also provide copies of any Stormwater Pollution Prevention or Maintenance Plans and Spill Plans that may have been developed for different operations during the Respondent's occupation of the property.

The following documents relating to stormwater drainage at the property are included as document nos. 2, 4, 23, 28, 29, 30 and 31 on the enclosed CD:

- Stormwater Discharge Monitoring Report, 2nd Quarter 2004, The BOC Group, Seattle Washington, dated June 2004.
- Stormwater Pollution Prevention Plan for the BOC Gases Seattle Washington Plant, dated September 2001;
- NPDES Compliance Inspection Report, Airco Welding Products, Seattle, Washington, dated May 1993; and
- Annual Discharge Monitoring Reports for the years 1984, 1985, 1988 and 1990.

3. Information about Others

- a. Describe any business relationship you may have had regarding this property or operations thereon with the following entities:
 - i. Airgas-Nor Pac, Inc. – The BOC Group, Inc. (now Linde Gas North America LLC), sold the subject property and business operations to Airgas-Nor Pac, Inc., on July 30, 2004. To the best of our knowledge information and belief, other than the sale of the property/business operations we have no specific information at this time of any relationship between Linde LLC, Linde Gas North America LLC and Airgas-Nor Pac, Inc.
 - ii. BOC Gases – BOC Gases was a Division of The BOC Group, Inc. The BOC Group, Inc. (now Linde Gas North America LLC), sold the subject property and business operations to Airgas-Nor Pac, Inc., on July 30, 2004. To the best of our knowledge information and belief, we have no specific information or knowledge at this time of any relationship between BOC Gases and Linde Gas North America LLC.
 - iii. BOC Group, Inc. - The BOC Group, Inc. (now Linde Gas North America LLC) owned several consolidated and unconsolidated companies in the U.S. The BOC Group, Inc. (now Linde Gas North America LLC), sold the subject property and business operations to Airgas-Nor Pac, Inc., on July 30, 2004. The BOC Group, Inc. and Linde Gas North America LLC have the same parent company, Linde North America, Inc., as a result of a merger/acquisition in September 2006. The BOC Group, Inc. became Linde, Inc., and in April, 2009 Linde Inc. became Linde LLC.
 - iv. Linde Gas - Linde Gas, Inc. was the former parent company of Linde Gas North America LLC. It was eventually renamed "Linde LLC" and merged into Linde North America, Inc.
 - v. Linde Group - The Linde Group is a gases and engineering company. The term the "Linde Group" actually refers to all divisions and companies worldwide but is not a legal entity. Linde AG is the ultimate parent company of all divisions and companies within The Linde Group. Linde North America, Inc. is an indirect wholly owned subsidiary of Linde AG, a German public stock corporation whose shares are traded on certain European exchanges
- b. Provide the names and last known address of any tenants or leasees, the dates of their tenancy and a brief description of the activities they conducted while operating on the above mentioned site.

The southern portion of the property was leased as a parking lot operation from the late 1940s until at least 1980. This portion of the property was sold to The Boeing Company in 2000. Copies of parking lot leases are provided as document nos. 64, 65 and 66, and are also included on the enclosed CD..

Billboards on the property have been leased for advertising purposes from the late 1940s until the site was sold in 2004. Copies of these advertising leases are not included with this submission.

- c. If not already provided, identify and provide a last known address or phone number for all persons, including respondent's current and former employees or agents, other than attorneys, who have knowledge or information about the generations, use, purchase, storage, disposal, placement, or other handling of hazardous materials at, or transportation of hazardous materials to or from the site.

Brian Ferguson – Former Facility Superintendent
2944 Pacific Heights Road Airco/BOC Gases
Honolulu, Hawaii 96813

James Merriam
Former Manager Environmental Affairs
206 Daval Road,
Hillsborough, NJ 08844

Michael Resh
Former Head of Environment/Linde
4470 Carol Ann Way
Nazareth, PA 18064

Glenn Hayman – Program Manager
EA Engineering, Science and Technology
12011 NE 1st Street, Suite 100
Bellevue, Washington, 98005

James Peale
Delta Environmental, Inc.
1756 114th Avenue SE
Bellevue, Washington 98005

4. Financial Information

- a. Provide true and complete copies of all federal income tax documents, including all supporting schedules, for 1003, 2004, 2005, 2006 and 2007. Provide the federal tax identification number, and if documentation is not available, explain why in detail.

Copies of federal income tax documents for The BOC Group, Inc. and Subsidiaries the years 2003, 2004, 2005, 2006 and 2007 are provided on the enclosed CD. The BOC Group, Inc., federal tax Identification number is 22-2473045.

- b. Provide the respondent's financial interest in, control of, or that the Respondent is a beneficiary of any assets (in the US or in another country) that have not been identified in your federal tax returns or other financial information to be presented to EPA. If there are such assets please identify each asset by type of asset, estimated value, and location.

All subsidiaries and assets associated with the Respondent have been identified in the federal income tax documentation.

c. If Respondent is, or was at any time, a subsidiary of, otherwise owned or controlled by, or otherwise affiliated with another corporation or entity, then describe the full nature of each such corporate relationship, including but limited to:

i. A general statement of the nature of relationship, indicating whether or not the affiliated entity had, or exercised, any degree of control over the daily operations or decision-making of the Respondent's business operations at the site;

- 1) Linde LLC was formerly known as Linde, Inc., which was formerly known as The BOC Group, Inc. The BOC Group was an indirect subsidiary owned by BOC PLC. In September 2006 all of the stock of BOC PLC was acquired by Linde AG, the ultimate corporate parent of Linde LLC.
- 2) Prior to January 1, 2009, Linde LLC was known as Linde Inc, and was owned by BOC LLC. BOC LLC owned 100% of Linde Inc. To the best of our knowledge, information and belief, it is not believed that BOC LLC exercised any degree of control over the daily operations of the Site. On April 1, 2009, BOC LLC's name changed to Linde LLC and Linde Inc was then merged into Linde LLC. by way of statutory merger.
- 3) Linde LLC currently owns various subsidiaries within the Linde organization: To the best of our knowledge, information and belief, it is not believed that these subsidiaries exercised any degree of control over the daily operations of the Site. Per our answer above, there are several other legal entities that fall under the Linde North America, Inc. umbrella. They include Linde LLC, Linde Merchant Production, Inc., Linde Gas North America LLC and Linde Holdings NA LLC.

ii. the dates such relationship existed;

See above.

iii. the percentage of ownership of Respondent that is held by such other entity(ies);

Linde North America, Inc. owns 100% of Linde LLC and Linde Gas North America LLC.

iv. for each such affiliated entity provide the names and complete addresses of its parent, subsidiary and otherwise affiliated entities, as well as the names and addresses of each such affiliated entity's officers, directors, partners, trustees, beneficiaries and/or shareholders owning more than five percent of that affiliated entity's stock;

See below list of officers and directors for Linde Gas North America LLC and Linde North America, Inc.

	2009	
LINDE GAS NORTH AMERICA LLC		
(a Delaware limited liability company)		
Business: Operates remaining legacy Linde Gas businesses consisting of large scale H ₂ /CO supply schemes, LifeGas, plants, cylinder distributors and retained package gas business. Includes BOC Hydrogen and BOC Americas (PGS) as of 1/1/08.		
Officers:	Patrick F. Murphy	President and Chief Executive Officer
	Michael D. Walsh	President - LifeGas Division
	Stephen Penn	President - Global Helium Division
	Philippe Brunet	Senior Vice President - Finance
	John J. Brull	Senior Vice President - Bulk Business
	Mark D. Weller	Senior Vice President, General Counsel and Secretary
	Jane Zislin	Vice President - Human Resources
	Daniel E. Fisher	Vice President - HYCO
	Ray Carr	Vice President - On Site Supply
	Gabriela Redondo	Treasurer
	Jonathan P. Hoy	Assistant Controller and Treasurer - Taxes
	David W. Walty	Assistant Secretary
Directors:	Patrick F. Murphy	Chairman
	Philippe Brunet	
	Mark D. Weller	

	2009	
Linde North America, Inc.		
(a Delaware corporation)		
Business: Management and support functions entity		
Officers:	Patrick F. Murphy	Chief Executive Officer and President
	Philippe Brunet	Chief Financial Officer
	Mark D. Weller	Vice President, General Counsel & Secretary
	Jane Zislin	Vice President - Human Resources
	Gabriela Redondo	Treasurer
	Jonathan P. Hoy	Assistant Treasurer and Controller - Taxes
Directors:	Patrick F. Murphy	
	Philippe Brunet	
	Mark D. Weller	

- v. provide any and all insurance policies for such affiliated entity (ies) which may possibly cover the liabilities of the Respondent at the Site; and

Insurance information is being researched, will be submitted under separate submission.

- vi. provide any and all corporate financial information of such affiliated entities, including but not limited to total revenue or total sales, net income, depreciation, total assets and total current assets, total liabilities and total current liabilities, net working capital (or net current assets), and net worth.

See tax returns on the enclosed CD.

5. Insurance Coverage

- a. Provide copies of all property, casualty and/or liability insurance policies, and any other insurance contracts referencing the site of facility and/or Respondents business operations (including, but not limited to, Comprehensive General Liability, Environmental Impairment Liability, Pollution Legal Liability, Clean-up Cost Cap or Stop Loss Policies). Include, without limitation, all primary, excess, and umbrella policies which could be applicable to costs of environmental investigation and/or cleanup, and include the years such policies were in effect.

The requested insurance information is presently being researched and will be provided in a separate submission.

- b. If there are any such policies from question "5a" above which existed, but for which copies are not available, identify each such policy by providing as much of the following information as possible:
 - i. the name and address of each insurer and of the insured;
 - ii. the type of policy and policy number;
 - iii. the per occurrence policy limits of each policy; and
 - iv. the effective dates of each policy.

The requested insurance information is presently being researched and will be provided in a separate submission.

- c. Identify all insurance brokers or agents who placed insurance for the Respondent at any time during the period being investigated, as identified at the beginning of this request, and identify the time period during which such broker or agent acted in this regard.

The requested insurance information is presently being researched and will be provided in a separate submission.

- d. Identify all communication and provide all documents that evidence, refer, or relate to claims made by or on behalf of the respondent under any insurance policy in connection with this site. Include any responses from the insurer with respect to any claims.

The requested insurance information is presently being researched and will be provided in a separate submission.

- e. Identify any previous settlements with any insurer in connection with the site, or for any claims for environmental liabilities during the time period under investigation. Include any policies surrendered or cancelled by the Respondent or insurer.

The requested insurance information is presently being researched and will be provided in a separate submission.

- f. Identify any and all insurance, accounts paid, or accounting files that identify the Respondents insurance policies.

The requested insurance information is presently being researched and will be provided in a separate submission.

g. . Identify Respondents policy with respect to document retention.

Copy of policy is attached at the end of this document.

6. Compliance with this Request

a. Describe all sources reviewed or consulted in responding to this request, including but not limited to:

i. The name and current job title of all individuals consulted;

Pete Garra - Director of Real Estate, Linde

Michael Kovacs - Associate Counsel – North America, Linde

Glenn Hayman – Program Manager, EA Engineering, Science and Technology

ii. The location where all documents reviewed are currently kept.

All documents reviewed are currently stored at the Linde Inc., Corporate Headquarters located at the following address:

575 Mountain Avenue
Murray Hill, New Jersey 07974



LINDE DOCUMENT RETENTION POLICY (Effective as of November 15, 1994)

I. OVERALL GUIDING PRINCIPLE

Documents should be retained only for so long as there is an established need for them. An established need means practical, day-to-day usefulness, the reasonable probability of such usefulness in the not-too-distant future or specific contractual, regulatory or other legal requirements, including the need for tax clearances.

The Retention Period for originals of various documents is set out under Section VIII below. Each period was chosen as the most appropriate for the type of document described. No individual document (original or duplicate) should be retained beyond the limit stated unless there is an "established need" for the particular document. Notification of any such continued retention shall be required annually, together with a written statement of the "established need" for such extended retention. A specific evaluation of such extraordinary "established need" shall be made in connection with record-keeping audits to be conducted periodically.

Modifications - Modifications to the specific time periods set out under Section VIII below may be made for particular groups of records upon written notice to, and concurrence of, the Corporate General Counsel and the Corporate Internal Auditor.

Claims - To the extent that a dispute arises with a third party, all relevant individual documents that would otherwise come under various categories of documents will thereafter be automatically classified as documents related to a claim, and a longer retention period will apply. Good practice dictates that when a claim arises, all pertinent documents be accumulated in a single file so that the appropriate retention schedule can be adhered to without undue difficulty.

Tax clearances - Information concerning tax clearances shall be provided by the Tax Department. The rationale for maintaining records for tax purposes shall be "established need" within the meaning of this Records Retention Policy. Accordingly, any material document relating to a transaction that could have Federal income tax ramifications is to be retained until receipt of tax clearance for the specific year's records, or for any longer period that may be provided by this Policy.

Regulatory Requirements - Each Division or department has the primary responsibility of determining which of its records are covered by applicable regulatory retention periods and ensuring that employees comply with the regulations concerning records retention.

Technical Data and Records - Because of the unique nature of most technical information, this is the only category of documents with respect to which a minimum retention period is specified. This period is 6 years, and disposal may be made subsequently only upon the specific approval of the manager of the facility responsible for the information or the Manager of Environmental Affairs for the Division or business unit, as appropriate. Technical data relating to environmental conditions, however, are excluded from the foregoing.

II. RETENTION OF DOCUMENTS PREPARED INTERNALLY - ORIGINATOR'S OBLIGATIONS

The employee who is the originator of any final document shall be responsible for assuring that a copy thereof is retained in the general chronological or reading file or in any other designated file in the department of the originator, which the originator should endeavor to identify specifically on the distribution list for such document (e.g. "Truck Lease File"). Such retention shall be for the specified retention period.

III. RETENTION OF DOCUMENTS RECEIVED FROM AN EXTERNAL SOURCE

The immediate or ultimate recipient (including any filing center) of any document addressed to or otherwise intended for the Group or a Division shall retain such document for the specified retention period, except as otherwise provided in Section IV below.

IV. COPIES, DRAFTS, ETC. - DISCRETIONARY RETENTION

Information copies or other duplicates of any document, including reports generated either manually or by computer (where the raw data will be available for the retention period applicable to such data), that have served their purpose may be disposed of by the recipient at any time, including immediately after receipt. In no event should discretionary retention of any such duplicate or copy be beyond the mandatory retention period applicable to the original document or raw data, in the absence of an "established need" justifying longer retention.

This same discretionary rule also applies to preliminary drafts and other similar preparatory materials, to advertisements and periodicals, and to other material received from anyone outside of the Company in the general category of "junk mail".

V. ADMINISTRATION

The Corporate General Counsel has overall responsibility for administration of this Document Retention Policy. Periodic audits for compliance shall be undertaken. All documents that are being retained beyond the designated retention period should be identified annually in writing, together with a description of the "established need" that is the basis for such retention, and such information submitted to the Corporate General Counsel.

Each Division should prepare (and thereafter maintain in an updated condition) a comprehensive Records Retention Manual that identifies the various specific records maintained by such Division and designates the appropriate retention period applicable to such records in accordance with this Policy, or as otherwise approved in writing by the Corporate General Counsel. Each Division should also designate a Records Manager who will be responsible for such Manual and for implementing this Policy on the Divisional level.

VI. MICROFILMED RECORDS

When records are properly microfilmed in the normal course of business for economy or other commercial reasons, the original records may be destroyed at such time. The microfilm copy shall then be subject to the Document Retention Policy, which will apply to the microfilm copy as it would have applied to the original record that was microfilmed.

VII. DESTRUCTION

Destruction of outdated records in accordance with this Policy should be undertaken at least once annually. A certificate of destruction should be maintained by each Division's Records Manager generally identifying the records destroyed. The retention period for such certificate shall be 4 years. Where appropriate, outdated records containing information that might have commercial value to others should be shredded before disposed of. Other records should be sold as scrap to the local waste-paper dealer quoting the most favorable price and terms.

VIII. RETENTION PERIODS

The time periods set forth below shall be measured from the date the record was created or received, except as otherwise stated in this Policy. However, for administrative convenience, records may be disposed of at the beginning of the calendar (or fiscal) year commencing after the expiration of the specified retention period. For example, records received or created anytime in 1992 and subject to a two-year retention period may be disposed of as late as January 1995.

A. General Rule - Except as otherwise stated above with respect to those general exceptions relating to tax clearances, regulatory requirements, duplicate copies, drafts and junk mail, and except as otherwise specifically provided below or established by the Corporate General Counsel, the retention period applicable to all Company documents is TWO YEARS.

B. Specific Retention Periods - Classified By Time Period

1. ANYTIME - (up to the applicable retention period for the original document or underlying data) - see DISCRETIONARY RETENTION, Section IV.

a) Duplicate Copies.

b) Reports and Summaries (where underlying data is still available), except Strategic Plans and reports generated in response to a directive, consent order or decree from a regulation of the EPA or any comparable state agency regulating the environment. (See Section 8(w) below.)

2. SIX MONTHS - Meter Readings and other similar detailed records of non-financial, repetitive daily conditions that are kept on a continuing basis and that are not normally referred to in the ordinary course of business, including details provided with utility bills but excluding trip reports.
3. ONE YEAR - Litigation Files such as depositions, interrogatories and similar documents that are on file with the court or normally kept by trial counsel (after final resolution). Employment Records for handicapped applicants and employees.
4. TWO YEARS - also see GENERAL RULE in Paragraph A of this Section VIII.
 - a) General Business Correspondence, including reading files and chronological files - (except correspondence relating to contracts, including contract interpretations or claims and disputes, which shall instead be covered under the specific period of time applicable to claims or to the particular contract, as set forth elsewhere herein).
 - b) Accounts Receivable - Measured from and after the date of payment (including all associated materials such as monthly statements, ledgers, remittance advice and trial balances).
 - c) Advertising Copy.
 - d) Applications and Resumes of applicants not hired.
 - e) Bank Statements.
 - f) Bills of Lading And other distribution and shipping papers, except trip reports - measured from the date of shipment. Shipments with respect to which any dispute arises should be treated as claims.
 - g) Claims resolved without formal litigation (except for the documents reflecting the terms of settlement or other resolution) provided that at least 4 years have passed after expiration of the contract or, in the absence of a contract, after the occurrence of the event giving rise to the claim.
 - h) EEO Affirmative Action Plans (after next succeeding Plan is instituted).
 - i) Employee Personnel Files, excluding benefit payments and medical records (after separation).
 - j) Interim Financial Reports, including interim income statements and balance sheets.
 - k) Payroll Authorizations.
 - (1) Employee Profile.
 - (2) Form A, Payroll Change Form.
 - (3) New Hire Form.
 - (4) Payroll Exemption Form.
 - (5) Correspondence authorizing payments (ICP, Bonuses, etc.).
 - l) Payroll Checks - after date of payment.
 - m) Reports and Summaries (when the original data is no longer available). See Section 8(w), below, concerning retention period for reports and summaries pertaining to environmental matters.
 - n) Sales Quotations (unsuccessful).

- o) Strategic Plans - after next succeeding plan is prepared.
- p) Trial Balances.

5. THREE YEARS

- a) Accounts Payable, including associated material such as vendor invoices, ledgers and trial balances.
- b) Budgets (after end of period to which budget relates).
- c) Capital Appropriations and expense authorizations, including all related material (after project is closed).
- d) Capital Asset Records (after disposal).
- e) Cash Receipts.
- f) Check Requests.
- g) Collective Bargaining Agreements, Compliance Records for the Family Medical Leave Act.
- h) Discharge Monitoring Reports (from date of reporting or shipment) - unless such Reports show non-compliance with permit, or a notice of violation has been received, in which case terms of settlement document or Section 8 control.
- i) Inspection Reports and other related records, except those related to claims by or against the Company, those covering PMA (Pre-market Approval Application) inspections of medical equipment, and those pertaining to real property which is subsequently purchased (to be retained permanently in Acquired Property records).
- j) Insurance Policies and Bonds, except public liability and title insurance policies (after expiration).
- k) inventory Records (from date or, if longer, one year after the next succeeding inventory).
- l) INS Form I-9 (after date of hire or one year after date of termination, whichever is later).
- m) Internal Audit Reports and Work Papers.
- n) Journals, General and Special (Divisional and Corporate).
- o) Ledgers, General and Subsidiary (Divisional).
- p) Maintenance and Repair Records, except those related to claims by or against the Company and those covering PMA inspections of medical equipment.
- q) Payroll Information contained on computer tapes.
- r) Petty Cash Documents.
- s) Sales Summaries.

t) Sales/Use Tax Filings and related records (from close of audit period or upon receipt of tax clearance, whichever is later).

u) Supporting Papers and materials for accounting entries, including those related to Divisional or

Corporate journals and ledgers.

v) Time Cards (except for any longer period required by state law - e.g.,
New Jersey requires 6 years).

6. FOUR YEARS

a) Accident Reports.

b) Checks - after date of payment, except payroll.

c) Employment Tax Records (FICA, FUTA, and FITW)
for each employee.

d) Leases (after expiration).

e) Purchase Orders covering standard commercial products, except that orders in dispute shall be considered
claims.

f) Sales and Purchase Records for standard commercial products (excluding
utilities and services) - all records, including expired contracts (both commercial
and government) and paid-voucher files, except records reflecting the terms of continuing contracts or related to matters in
dispute (claims) - (after date of transaction and final payment).

g) Vouchers (after payment).

7. FIVE YEARS

a) Audit Reports - certified by independent auditors.

b) EEO-1 Reports (and copy of most recently filed report must be retained in the
department making same or at Corporate headquarters).

c) OSHA Filings, including any related summaries of occupational injuries or illnesses.

d) State Tax Filings and related records (except Income, Franchise and Sales/Use Tax) from close of audit period or upon
receipt of tax clearance, whichever is later.

e) Trip Reports - of deliveries by drivers.

8. SIX YEARS

a) Acquisitions (except structural files containing original contract and closing papers and documents dealing with
obligations involving pension rights, title to real estate, environmental remediation or other long-term commitments).

b) Balance Sheets and Income Statements - Divisional year end.

c) Business Dispositions (except structural files containing original contract and closing papers
and documents dealing with obligations involving pensions or similar long-term commitments).

d) contracts* (including patent or technology license agreements, consultant and employment agreements, service
agreements, real estate contracts, construction expiration and final payment).

*other than expired sales or purchase contracts for standard commercial products coming within the four-year retention period).

- e) Corporate Permits to conduct business (after expiration).
- f) Deeds and Easements (after disposition of property).
- g) EEO Compliance Review Files (after fulfillment of all obligations.)
- g) Employee Files, Benefit Payments – including Pension, SIP, ESOP and Insurance Claim files (after final settlement of all obligations or, in the case of Pensions only, after death, if later) .
- h) Government Filings and Reports, Personnel and Benefits, including supporting records, but excluding OSHA and EEO-1 Reports (after filing date, unless a longer period is specifically mandated by law) .
- i) Licenses, Patent and Technology (after expiration) .
- j) Litigation (after final resolution), except :
 - (i) documents normally on file with the court or duplicated in files of trial counsel, which come within the one year retention period; and
 - (ii) injunctions, releases, consent decrees or consent orders and similar items establishing continuing rights or obligations, for which this retention period shall, instead, be measured from and after their individual expirations.
- l) Mergers (except structural file containing original agreement of merger and closing papers, as well as formal merger papers reflecting the change in Corporate structure) .
- m) Medical Equipment PMA Records.
- n) Mortgages (after filing of satisfaction instrument).
- o) Plant Design and Construction Data, including drawings and specifications - after permanent plant closure. (The retention period for other information normally retained with respect to an operating plant should be measured from the time such plant is permanently shut down and scrapped.)
- p) Permits (after expiration).
- q) Real Estate Tax Records (after payment or upon receipt of tax clearance, whichever is later).
- r) Releases (after expiration).
- s) Service Contracts, including medical equipment PMA agreements (after expiration and final payment).
- t) Settlement Documents, containing the settlement terms of claims resolved without formal litigation (after date of settlement) unless consent decree, consent order or regulatory agency requires a longer retention period.
- u) Subsidiary Dissolutions (all Corporate records).
- v) Time Cards (New Jersey).
- w) Technical Data and Records (minimum retention period, with disposal thereafter only as specifically approved by the manager of the facility responsible for such data or records and in the case of technical data and records pertaining to the environment, only as specifically approved by the Manager of Environmental Affairs for the Division or business unit).

9. TEN YEARS

- a) Foreign Tax Filings and related records (from close of audit period).
- b) Groundwater Monitoring Data - from date of results, unless longer period specified by regulatory agency or settlement agreement.
- c) Payroll Taxes (after filing):
 - Form 940 (Employer's Annual Federal Unemployment Tax Return).
 - Form 941 (Employer's Quarterly Federal Tax Return).
 - Form W-3 (Transmittal of Income and Tax Statements).
- d) Stock Certificates, Cancelled (after cancellation).

10. FIFTEEN YEARS

- a) Acquisitions - structural file containing original contract and closing papers.
- b) Disposals - structural file containing original contract and closing papers.
- c) Mergers - structural file containing original agreement of merger and closing papers.

11. TWENTY-FIVE YEARS

Public Securities, SEC Registration (after removal of issue from the public market).

12. THIRTY YEARS

- a) Employee Health or Safety Analyses, using employee exposure or medical records.
- b) Employee Medical Files (after termination).
- c) Title Insurance Policies (after disposition of property covered).

13. PERMANENT

- a) Corporate Board of Directors and Stockholder Minutes and Resolutions.*
- b) Corporate Certified Year-End Balance Sheets and Income Statements.*
- c) Corporate Charter and By-Laws.
- d) Corporate General and Subsidiary ledgers.*
- e) Employee Benefit Plans (Plan Text, Trust Agreements, Insurance Contracts, and related documents).
- f) Employee Occupational Health - exposure records.
- g) Federal Income Tax Returns.
- h) Hazardous Waste Manifests.

- i) L and SP (Labels and Safe Practices) Files.
- j) Pension Plans.
- k) Public Liability Insurance Policies.
- l) Records, Documents and Data Pertaining to Site Remediation.
- m) Underground Storage Tank Tightness Test Results and Soil-Boring Data - from date of permanent removal/closure of UST.

*Records of predecessor corporations should be treated as records of the existing corporation.
In the case of dissolved subsidiaries, disposal may be made 6 years after dissolution.

C. Specified Retention Period - Classified By type of Record.

- 1.ACCOUNTING/FINANCIAL (page 12).
- 2.CONTRACTUAL (page 15).
- 3.CORPORATE (page 17).
- 4.GENERAL (page 17).
- 5.OPERATIONS (page 19).
- 6.PATENTS, TECHNICAL DATA AND RECORDS (page 22).
- 7.TAX (page 22).

1. ACCOUNTING/FINANCIAL

- a) Accounting Records.
 - (i) Journals (all) - 3 years.
 - (ii) Ledgers - 3 years.
 - Divisional Ledgers - 3 years.
 - Corporate Ledgers (general and Subsidiary) - Permanent.
- a) Accounts Payable, including associated materials such as vendor invoices, ledgers and trial balances - 3 years after payment.
 - (i) Checks - 4 years after payment.
 - (ii) Vouchers - 4 years after payment.

To the extent vendor invoices pertain to remediation or environmental conditions the retention policy set forth in Section 13 shall apply.

- c) Accounts Receivable, including all associated material such as monthly statements, ledgers, remittance advice and trial balances - 2 years after payment.

Accounts Receivable collected through third parties should be treated as claims - see Category 4, General, below.

- d) Audit Reports.
 - (i) Certified by independent auditors - 5 years.
 - (ii) Internal Reports, Work papers - 3 years.
- (e) Bank Statements - 2 years.

- (f) Budgets - 3 years after the end of the period to which the budget relates.
- (g) Capital Appropriations and Expense Authorizations, including all related material - 3 years after project is closed. See Section 13 with respect to appropriations for environmental remediations.
- h (h) Capital Asset records - 3 years after disposal.
- (i) Cash Receipts - 3 years.
- (j) Petty Cash Documents - 3 years.
- (k) Checks (except payroll) - 4 years after payment.
- (i) Payroll - 2 years after payment.
- ii) Requests - 3 years.
- (l) Financial Statements and Reports.
- (i) Balance Sheets.
- Corporate, certified year-end - Permanent.
 - Divisional year-end - 6 years.
 - Interim - 2 years.
- (ii) Income Statements.
- Corporate, certified year-end - Permanent.
 - Divisional year-end - 6 years.
 - Interim - 2 years.
- (iii) Interim Reports - 2 years
- (iv) Sales Summaries - 3 years.
- (v) Trial Balances - 2 years.
- (m) Inventory Records - 3 years or, if longer, 1 year after the next succeeding inventory.
- (n) Payroll - Information on computer tapes - 3 years.
- (o) Purchase Records.
- (i) Standard Commercial Products (excluding utilities and services): all records, except those reflecting the terms of continuing contracts - 4 years from date of purchase and final payment.
- (ii) Other Purchases (including real estate, patent or technology licenses, utilities, services, construction and business acquisitions or mergers): all records, except those reflecting the terms of continuing contracts, those pertaining to the environmental condition of the purchased property, and the structural file for mergers and acquisitions - 6 years from date of purchase and final payment.

(p) Sales Records.

(i) Standard Commercial Products (excluding services): all records, except those reflecting the terms of continuing contracts - 4 years from date of sale and final payment.

(ii) Other Sales (including real estate, patent or technology licenses, services, construction and business dispositions): all records, except those reflecting the terms of continuing contracts, and the structural file for business dispositions - 6 years from date of sale and final payment.

(q) Supporting Papers for accounting entries, including those related to Division or Corporate journals and ledgers - 3 years.

(r) Vouchers - 4 years after payment.

2. CONTRACTUAL

(a) Acquisitions (except structural file containing original contract and closing papers and documents dealing with obligations involving pensions, title to real estate, environmental conditions/remediation, or other long-term commitments) - 6 years.

(i) Structural File (containing the original acquisition contract and closing papers) - 15 years.

(b) Business Dispositions (except structural file containing original contract and closing papers and documents dealing with obligations involving pensions, title to real estate, environmental conditions/remediation, or other similar long-term commitments) - 6 years.

(i) Structural File (containing the original disposition contract and the closing papers) - 15 years.

(c) Contract Claims resolved without formal litigation - 2 years after resolution, but not less than 4 years from the expiration of the contract (except settlement documents reflecting the terms of resolution).

(i) Settlement Documents - 6 years after date of settlement.

(d) Contracts - General, except structural files for acquisitions, mergers and dispositions, and as otherwise provided herein for specific types of contracts - 6 years after expiration and final payment.

(e) Insurance Policies and Bonds (except public liability and title insurance) - 3 years after expiration.

(i) Title insurance - 30 years after disposition of the property covered.

(ii) Public Liability Insurance - Permanent.

(f) Mergers (except structural file containing original agreement of merger and closing papers, as well as formal papers reflecting changes in Corporate structure) - 6 years.

(i) Structural File (containing the original agreement of merger and the closing papers) - 15 years.

(g) Purchase Contracts (products and services), including Purchase Orders.

(i) Standard commercial products - 4 years after expiration and final payment.

(ii) Other purchase contracts, including construction, service, employment or consultant agreements, patent or technology license agreements and utility contracts - 6 years after expiration and final payment.

(h) Sales Contracts (products and services), including governmental contracts.

(i) Standard commercial products - 4 years after expiration and final payment.

(ii) other sales contracts, including construction and service agreements and patent or technology license agreements - 6 years after expiration and final payment.

(i) Real Estate Contracts and Closing Documents (purchase or sale) - 15 years after disposition of property.

(i) Leases - 4 years after expiration.

(ii) Mortgages - 6 years after filing of satisfaction instrument.

(iii) Deeds and Easements - 6 years after disposal of property.

(j) Utility Contracts (electric power, telephone, water, etc.) - 6 years after expiration.

3. CORPORATE

(a) Existing Corporations, including all predecessor corporations (all corporate records, including charter, by-laws and minutes) - Permanent.

(b) Dissolved Corporations, other than predecessors of Existing Corporations (all corporate records, including charter, by-laws and minutes) - 6 years.

(c) Permits, including permits to conduct business - 6 years after expiration.

(d) Public Securities

(i) SEC registration (after removal of issue from the public market) - 25 years.

(ii) Stock certificates (cancelled) - 10 years.

4. GENERAL

(a) Advertising Copy - 2 years.

(b) Claims resolved without formal litigation - 2 years after final resolution, but not less than 4 years from the expiration of the contract or, if there is no contract, from the occurrence of the event giving rise to the claim (except settlement documents reflecting the terms of resolution).

(i) Settlement documents - 6 years after date of final resolution.

(c) Duplicate Copies - Anytime, up to the applicable retention period for the original document.

(d) General Business Correspondence - 2 years.

(e) L and SP Files (Labels and Safe Practices) - Permanent.

(f) Litigation

(i) Copies of depositions, interrogatories and other similar documents that are either on file with the court or are normally kept by trial counsel - 1 year after final resolution.

(ii) All correspondence, briefs and other documents not reflecting continuing rights and obligations - 6 years after final resolution.

(iii) Injunctions, releases and similar items establishing continuing rights or obligations - 6 years after expiration.

(g) Meter Readings and other similar detailed records of non-financial, repetitive daily conditions that are kept on a continuing basis and which are not normally referred to in the ordinary course of business, including details provided with utility bills but excluding trip reports - 6 months.

(h) Releases and similar items establishing continuing rights or obligations - 6 years after expiration.

(i) Reports and Summaries (except Strategic Plans and investigations or studies done in response to a directive from or regulation of an environmental agency).

(i) When the original data is still available - anytime, up to the applicable retention period for the original data.

(ii) When the original data is no longer available - 2 years.

(j) Strategic Plans - 2 years after the next superseding plan is prepared.

5. OPERATIONS

(a) Distribution/Shipping - all records, including bills of lading, but excluding trip reports and claims - 2 years.

(b) Personnel

(i) Accident Reports - 4 years.

(ii) EEO and Affirmative Action Records:

- Affirmative Action Plans - 2 years after next succeeding Plan is instituted.
- Applications and Resumes of Applicants Not Hired - 2 years (unless a claim is made).
- Compliance Review Files - 6 years after fulfillment of all obligations.
- EEO-1 Reports - 5 years.
- Employee benefit plans (plan text, trust agreements, insurance contracts and related documents), except individual employee records - Permanent.
- Employee benefit plans (government filings) - 6 years after filing date.
- Employee files, Benefit Payments - including Pension, SIP, ESOP and Insurance Claim files - 6 years after final settlement of all obligations or, in the case of pensions only, 6 years after death, if later.
- Employee files, General - excluding medical records - 4 years after separation.
- Employee files, Medical (except occupational health exposure records) - 30 years after termination.
- Employee files, Occupational health exposure records - Permanent.
- Employee Files, Form I-9 - 3 years after date of hire or one year after termination, whichever is later.
- Employee contracts - 6 years after termination.
- Government filings and reports, including supporting records (other than OSHA and EEO-1 Reports) - 6 years from filing date (unless a longer period is specifically mandated by law).

- Health or Safety Analyses (using employee exposure or medical records) - 30 years.
- OSHA filings, including related summaries of occupational injuries or illnesses 5 years.
- Payroll authorizations, including: Employee Profile; Form A, Payroll Change Form; New Hire Form;
- (iii) Maintenance and repair records (except those related to claims by or against the Company) - 3 years.
- (iv) Meter Readings and other similar detailed records of non-financial, repetitive daily conditions kept on a continuing basis that are not normally referred to in the ordinary course of business, including details provided with utility bills - 6 months - subject to regulatory requirements.
- (v) Voluntary Environmental Audits, Studies or Surveys of Owned Operating Facility - 6 months from correction of any disclosed deficiency.
- (vi) Plant Design and Construction Data, including drawings and specifications (the retention period for such information normally retained with respect to an operating plant should be measured from the time such plant is permanently shut down and scrapped) - 6 years after permanent plant closure or sale.

(d) Sales

- (i) Medical equipment PMA records - 6 years.
- (ii) Quotations.
 - Unsuccessful - 2 years.
 - Successful - see Contracts.
- (iii) Summaries - 3 years.

6. PATENTS, TECHNICAL DATA AND RECORDS

- (a) Patent applications, assignments and other records - in accordance with the File Manual of the Patent, Trademark and Licensing Department.
- (b) Patent or technology licenses - 6 years after expiration.
- (c) Plant Design and Construction Data, including drawings and specifications - 6 years after permanent plant closure, and information that is normally retained with respect to an operating plant should be retained until 6 years after such plant is permanently shut down and scrapped.
- (d) Technical Data and Records, including laboratory notebooks and similar records - 6 years (minimum), with disposal thereafter only as specifically approved by the manager of the facility responsible for such data or records.

7. TAX

(a) Federal -Income Tax Returns - Permanent.

(b) Federal and State income and Franchise Tax
Filings - until receipt of notice from the Tax Department.

(c) Payroll

- Form 940 (Employer's Annual Federal Unemployment Tax Return)
- Form 941 (Employer's Quarterly Federal Tax Return)
- Form W-3 (Transmittal of Income and Tax Statements) 10 years after filing.